

shaft plus the length of the nock and head or tip that is normally used with the particular type of arrow shaft.

(b) *Parts and accessories*—(1) *In general*. “Parts and accessories” for bows and arrows include all articles (other than fishing reels) suitable for inclusion in, or attachment to, a bow or arrow of the type described in section 4161(b)(1) and paragraph (a) of this section. Examples of parts and accessories for bows are bow handles, bow limbs, bow strings, bow string silencers, bow stabilizers, arrow rests, bow slings, bow sights, bow levels, bow tip protectors, brush buttons, camouflaged bow covers, and all other articles designed to be attached to or included in a bow to assist in aiming or propelling an arrow, or to protect the bow while in use. Example of parts and accessories for arrows are arrow shafts, nocks, tips, heads, head adapters, and feathers.

(2) *General purpose materials and articles*. General purpose materials and articles that are not specifically designed to directly improve the performance or appearance of bows or arrows, or to protect them while in use, are not considered to be “parts and accessories” for bows or arrows, even though such materials may be intended, after further processing, to be included in or attached to bows or arrows. An example of a nontaxable article that is designed for use with a bow, but is neither attached to a bow, nor serves a purpose directly related to the efficient use of a bow, is a carrying case for a bow. Examples of nontaxable general purpose materials or articles are glues and cements, feathers before they are prepared for use with arrows, and bowstring thread before it is processed into bowstrings. Arrow-shaft material is considered to be a taxable part for an arrow, unless the manufacturer, producer, or importer can establish that the particular material is unsuitable for use in the manufacture of arrows that are subject to the tax imposed by section 4161(b)(1)(B). In addition, the term “parts and accessories” does not include articles in the nature of expendable supplies, even though such articles are designed to be applied to, or used with, bows or arrows. Examples of such supply materials are bowstring wax, and archery powder.

(c) *Quivers*. The term “quivers” includes all articles, of whatever material made, that are designed to contain, and to provide ready access to, taxable arrows during the time an archer is engaged in target shooting, hunting, or fishing. The term does not include any article designed solely for storing or transporting arrows during times when the arrows are not in use.

#### § 48.4161(b)-3 Use considered sale.

For provisions relating to the tax on use of taxable articles by the manufacturer, producer, or importer thereof, see section 4218 relating to use by a manufacturer considered a sale, and the regulations thereunder.

#### § 48.4161(b)-4 Tax-free sales.

For provisions relating to tax-free sales of articles referred to in section 4161(b) see:

(a) Section 4221, relating to certain tax-free sales;

(b) Section 4222, relating to registration;

(c) Section 4223, pertaining to special rules relating to further manufacture; and

(d) Section 4225, relating to exemption of articles manufactured or produced by Indians;

and the regulations thereunder.

#### § 48.4161(b)-5 Effective date.

The taxes imposed by section 4161(b) are effective with respect to sales made on and after January 1, 1975.

### Subpart L [Reserved]

### Subpart M—Special Provisions Applicable to Manufacturers Taxes

#### § 48.4216(a)-1 Charges to be included in sale price.

(a) *In general*. The “price” for which an article is sold includes the total consideration paid for the article, whether that consideration is in the form of money, services, or other things. See § 48.0-2 (a) (5). However, for purposes of the taxes imposed under Chapter 32 certain collateral charges made in connection with the sale of a taxable article must be included in the